

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.502 Quarterly Tax Returns
--

TITLE 86: REVENUE

PART 130

RETAILERS' OCCUPATION TAX

Section 130.502 Quarterly Tax Returns

- a) If the retailer is otherwise required to file a monthly return and if the retailer's average monthly tax liability to the Department does not exceed \$200.00, the Department may authorize his returns to be filed on a quarter-annual basis, with the return for January, February and March of a given year being due by April 20 of such year; with the return for April, May and June of a given year being due by July 20 of such year; with the return for July, August and September of a given year being due by October 20 of such year, and with the return for October, November and December of a given year being due by January 20 of the following year.
- b) The decision to permit quarterly filing will be based on the taxpayer's average monthly liability during the first year of registration. All taxpayers are required to file monthly returns unless authorized or required to file on a quarterly or annual basis.
- c) Such quarterly returns, as to form and substance, shall be subject to the same requirements as monthly returns.

(Source: Amended at 20 Ill. Reg. 6991, effective May 7, 1996)